

Senate Amendment 3277

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1 1 Amend the amendment, S=3208, to Senate File 464, as
1 2 follows:
1 3 #1. By striking page 1, line 4, through page 8,
1 4 line 47, and inserting the following:
1 5 <<Section 1. Section 99F.11, subsection 3,
1 6 paragraph f, Code 2009, is amended to read as follows:
1 7 f. Before distributions are made pursuant to
1 8 paragraphs "a" through "e", the treasurer of state
1 9 shall credit a portion of the adjusted gross receipts
1 10 to the road use tax fund created in section 312.1.
1 11 The portion of the adjusted gross receipts credited to
1 12 the road use tax fund shall equal the estimated amount
1 13 that an eleven-and-one-quarter-cent excise tax imposed
1 14 on biodiesel fuel sold for use in motor vehicles as
1 15 provided in section 452A.3, subsection 3, for the
1 16 fiscal year would raise.
1 17 g. The remaining amount of the adjusted gross
1 18 receipts tax shall be credited to the general fund of
1 19 the state.
1 20 Sec. 2. Section 452A.3, subsection 3, Code 2009,
1 21 is amended to read as follows:
1 22 3. For the privilege of operating motor vehicles
1 23 or aircraft in this state, there is imposed an excise
1 24 tax on the use of special fuel in a motor vehicle or
1 25 aircraft. The tax rate on special fuel for diesel
1 26 engines of motor vehicles is twenty-two and one-half
1 27 cents per gallon. However, the tax rate on biodiesel
1 28 fuel as defined in section 214A.1 is eleven and
1 29 one-quarter cents per gallon. The rate of tax on
1 30 special fuel for aircraft is three cents per gallon.
1 31 On all other special fuel, unless otherwise specified
1 32 in this section, the per gallon rate is the same as
1 33 the motor fuel tax. Indelible dye meeting United
1 34 States environmental protection agency and internal
1 35 revenue service regulations must be added to fuel
1 36 before or upon withdrawal at a terminal or refinery
1 37 rack for that fuel to be exempt from tax and the dyed
1 38 fuel may be used only for an exempt purpose.>>
1 39 #2. By renumbering as necessary.
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1 43 SHAWN HAMERLINCK
1 44 SF 464.508 83
1 45 da/rj/23825
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